

*Type of Review:* Revision.

*Title:* Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

*Description:* Form 8811 is used to collect the name, address, and phone number of a representative of a REMIC who can provide brokers with the correct income amounts that the broker's clients must report on their income tax returns. It is estimated that there are some 1,000 REMICs currently in existence.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping, 3 hrs., 35 min.

Learning about the law or the form, 30 min.

Preparing, copying, assembling, and sending the form to the IRS, 35 min.

*Frequency of Response:* Other (Taxpayer must only file once for each obligation issued.)

*Estimated Total Reporting/Recordkeeping Burden:* 4,670 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 97-18335 Filed 7-11-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

July 7, 1997.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed.

Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0771.

*Regulation Project Number:* EE-63-88 Final and Temporary; IA-140-86 Temporary; and REG-209785-95 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits (EE-63-88); Fringe Benefits; Listed Property (IA-140-86); and Substantiation of Business Expenses for Travel, Entertainment, Gifts and Listed Property (REG-209785-95).

*Description:* EE-63-88: This regulation provides guidance on the tax treatment of taxable and nontaxable fringe benefits and general and specific rules for the valuation of taxable fringe benefits in accordance with Code sections 61 and 132. The regulation also provides guidance on exclusions from gross income for certain fringe benefits.

IA-140-86: This regulation provides guidance relating to the requirement that any deduction or credit with respect to business travel, entertainment, and gift expenses be substantiated with adequate records in accordance with Code section 274(d). The regulation also provides guidance on the taxation of fringe benefits and clarifies the types of records that are generally necessary to substantiate any deduction or credit for listed property.

REG-209785-95: This regulation provides that taxpayers who deduct, or reimburse employees for, business expenses for travel, entertainment, gifts, or listed property are required to maintain certain records, including receipts, for expenses of \$75 or more. The regulation amends existing regulations by raising the receipt threshold from \$25 to \$75.

*Respondents:* Business or other for-profit, Individuals or household, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 28,582,150.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 1 hr., 18 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 37,922,688 hours.

*OMB Number:* 1545-1350.

*Form Number:* IRS Form 9465.

*Type of Review:* Extension.

*Title:* Installment Agreement Request.

*Description:* This form is used by the public to provide identifying account information and financial ability to enter into an installment agreement. The form is used by IRS to establish a payment plan for taxes owed to the

Federal Government, if appropriate, and to inform taxpayers about the application fee.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 2,500,000.

*Estimated Burden Hours Per Respondent:* 47 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,125,000 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
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## DEPARTMENT OF THE TREASURY

### Customs Service

[T.D. 97-59]

### Revocation of Customs Broker License

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** Broker license revocation.

**SUMMARY:** Notice is hereby given that the Commissioner of Customs, pursuant to Section 641, Tariff Act of 1930, as amended, (19 U.S.C. 1641), and Parts 111.51 and 111.74 of the Customs Regulations, as amended (19 CFR 111.51 and 111.74), canceled the following Customs broker license without prejudice.

Port	Individual	License No.
New York ....	Harry O. Eckert ...	1584
New York ....	Vincent Gurge .....	2331
New York ....	Walter Duncan ....	4319
New York ....	Irving G. Friedman.	0002A
New York ....	Lester L. Meinstein.	1791
New York ....	Vito Pipitone .....	3421
New York ....	FNS Corporation .....	3181
Houston .....	Sam Martinez .....	6282

Dated: July 3, 1997.

**Philip Metzger,**

*Director, Trade Compliance.*

[FR Doc. 97-18423 Filed 7-11-97; 8:45 am]

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